

# **SECTION 1**

## **CENTER OF EXCELLENCE – RESTAURANTS & BARS**

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### **Restaurants & Bars Center of Excellence**

The Small Business/Self-Employed (SB/SE) division of Taxpayer Education and Communication (TEC) created the Restaurant and Bar Center of Excellence (COE) to specifically address issues of that industry.

The COE addresses issues by providing information on new tax law, pending litigation, and audit issues, and by providing educational materials for the restaurant industry. These materials focus on issues such as proper tip reporting, smallwares, and employment tax.

All of these items and more can be found on IRS.gov, by going to Business, Small Business/Self-Employed, Industries/Professions, and then [Restaurant](#).

In addition to this web site, TEC provides outreach education in the form of speeches, drop-in articles for newsletters, statistics on trends within the industry, and attendance at trade shows.